



STATE OF CALIFORNIA

**STATE BOARD OF EQUALIZATION  
ASSESSMENT STANDARDS DIVISION**

450 N STREET, MIC:64, SACRAMENTO, CALIFORNIA  
(P.O. BOX 942879, SACRAMENTO, CALIFORNIA 94278-0001)  
TELEPHONE (916) 445-4982

Member  
First District, Kentfield  
**BRAD SHERMAN**  
Second District, Los Angeles  
**ERNEST J. DRONENBURG, JR.**  
Third District, San Diego  
**MATTHEW K. FONG**  
Fourth District, Los Angeles  
**GRAY DAVIS**  
Controller, Sacramento  
**BURTON W. OLIVER**  
Executive Director  
No. 93/79

December 30, 1993

TO COUNTY ASSESSORS:

**TABLE OF CODE SECTIONS AFFECTED BY 1993 LEGISLATION**

Enclosed is a listing of code sections affected by legislation in 1993. The code sections listed are either included in the Property Taxes Law Guide or are of special interest to assessors. The sections are in numerical order beginning with the Revenue and Taxation Code; other codes follow in alphabetical order.

If you have any questions, please call our Technical Services Unit at (916) 445-4982.

Sincerely,

Verne Walton, Chief  
Assessment Standards Division

VW/grs

Enclosure

## CONSTITUTIONAL AMENDMENTS APPROVED AT STATEWIDE ELECTION

### ARTICLE XIII A

<u>Section</u>	<u>Action</u>	<u>Chapter</u>	<u>Proposition</u>	<u>Effective</u>	<u>Subject</u>
2	AM	92:136	171	11/02/93	Disaster: base-year value transfer
2(e)	AM	92:136	171	11/02/93	Disaster: base-year value transfer

## CODE SECTIONS AFFECTED BY 1993 LEGISLATION

### REVENUE AND TAXATION CODE

<u>Section</u>	<u>Action</u>	<u>Chapter</u>	<u>Bill</u>	<u>Effective</u>	<u>Subject</u>
19	AM	1187	SB 70	01/01/94	Definition of "Person"
53	AM	589	AB 2211	01/01/94	Base year value - fruit, nut trees and grapevines
62.1	AM	1200	SB 664	10/11/93	Manufactured homes
63.1	AM	709	SB 675	01/01/94	Parent/child exclusion
69	AM	1053	AB 1824	10/11/93	Disaster relief
73.5	AD	1058	SB 50	10/11/93	Water conservation equipment exclusion
74.3	AM	48	SB 708	01/01/94	Disabled person accessibility exclusion
74.6	AD	1148	AB 1202	01/01/94	Disabled person accessibility exclusion
75.11	AM	589	AB 2211	01/01/94	Supplemental assessments
75.21	AM	855	AB 1699	01/01/94	Supplemental assessments - exemption claims
75.41	AM	905	AB 1519	10/08/93	Supplemental assessments - computation of tax
95	AM	921	SB 368	01/01/94	Allocation of property tax revenues
95.1	AM	68	SB 1135	06/30/93	Allocation of property tax revenues
97.02	AD	68	SB 1135	06/30/93	Allocation of property tax revenues
97.03	AM	1279	AB 237	10/11/93	Property tax reduction per county

<u>Section</u>	<u>Action</u>	<u>Chapter</u>	<u>Bill</u>	<u>Effective</u>	<u>Subject</u>
97.035	AD	68	SB 1135	06/30/93	Allocation of property tax revenues
"	AM	130	SB 742	07/19/93	"
"	AM	904	SB 837	10/08/93	"
"	AM	905	AB 1519	10/08/93	"
	AM	906	AB 557	10/08/93	"
97.036	AD	901	AB 1224	01/01/94	Allocation of property tax revenues
"	AD	905	AB 1519	10/08/93	"
97.038	AD	900	AB 170	01/01/94	Allocation of property tax revenues
	AD	906	AB 557	10/08/93	"
97.04	AD	68	SB 1135	06/30/93	Allocation of property tax revenues
97.05	AD	1195	SB 405	01/01/94	Allocation of property tax revenues
97.07	AD	905	AB 1519	10/08/93	Allocation of property tax revenues
97.09	AD	905	AB 1519	10/08/93	Allocation of property tax revenues
97.5	AM	66	SB 399	06/30/93	Property tax apportionment factors
97.54	AD	309	AB 731	01/01/93	Property tax apportionment factors
98.6	R	68	SB 1135	06/30/93	Reduction in amount allocated to special district
98.65	R	68	SB 1135	06/30/93	Allocations: Sacramento County special districts
98.66	R	68	SB 1135	06/30/93	Allocations: Santa Cruz County special districts
98.67	R	68	SB 1135	06/30/93	Allocations: Monterey County special districts
98.68	R	68	SB 1135	06/30/93	Allocations: Shasta County special districts
98.9	AM	1045	AB 1108	01/01/94	County allocations
169	AD	387	SB 143	01/01/94	Uniform statewide appraisal and assessment practices
171	AD	865	AB 1239	10/06/93	Disaster relief
196.61	AD	979	SB 357	10/11/93	Disaster relief
196.62	AD	979	SB 357	10/11/93	Disaster relief

AM = Amended, AD = Added, R = Repealed, RN = Renumbered

*Table of Sections Affected by 1993 Legislation*  
*Page 3 of 7*

<u>Section</u>	<u>Action</u>	<u>Chapter</u>	<u>Bill</u>	<u>Effective</u>	<u>Subject</u>
196.63	AD	979	SB 357	10/11/93	Disaster relief
205.5	AM	140	AB 162	01/01/94	Veterans' exemption
214.02	AM	589	AB 2211	01/01/94	Welfare exemption
254.5	AM	1187	SB 70	01/01/94	Welfare exemption procedures
402.1	AM	1002	AB 99	01/01/94	Assessment of cultivated land
441	AM	387	SB 143	01/01/94	Property statement
439.1	AM	831	SB 221	10/06/93	Restricted historical property
439.2	AM	831	SB 221	10/06/93	Restricted historical property
439.3	AM	831	SB 221	10/06/93	Notice of nonrenewal
531.8	AD	387	SB 143	01/01/94	Notice of proposed escape assessment
532.1	AM	387	SB 143	01/01/94	Statute of Limitations
1256	AM	1187	SB 70	01/01/94	Maps and block-books
1605.5	AM	387	SB 143	01/01/94	Assessment appeals
1605.6	AD	387	SB 143	01/01/94	Assessment appeal hearing notice
2188.8	AM	905	AB 1519	10/08/93	Timeshare estates
2191.3	AM	387	SB 143	01/01/94	Certificate of delinquency
2192.1	AM	853	AB 1498	10/06/93	Priority of tax liens
2192.2	AD	853	AB 1498	10/06/93	Priority of due and unpaid property taxes
2910	R	1187	SB 70	01/01/94	Roll examination by auditor
2910.1	AD	1187	SB 70	01/01/94	Tax bills for unsecured roll
2913	R,AD	1187	SB 70	01/01/94	Record of payment of taxes on unsecured roll
2913.5	R	1187	SB 70	01/01/94	Machine-prepared roll
3692	AM	1187	SB 70	01/01/94	Tax sales
3698.5	AM	1877	SB 70	01/01/94	Tax sales - minimum price
4108.5	AM	60	SB 452	06/30/93	Audits of tax collector

*AM = Amended, AD = Added, R = Repealed, RN = Renumbered*

<u>Section</u>	<u>Action</u>	<u>Chapter</u>	<u>Bill</u>	<u>Effective</u>	<u>Subject</u>
4702	AM	130	SB 742	07/19/93	Adoption and discontinuance of distribution of tax levies
4702.7	AM	130	SB 742	07/19/93	Method of distribution of tax levies
4703	AM	853	AB 1498	10/06/93	Tax losses reserve fund
4715	AM	130	SB 742	07/19/93	Tax levies by county on behalf of certain public districts
4946	AM	1187	SB 70	01/01/94	Cancellation of tax
5108	R,AD	868	AB 1823	01/01/94	Rebate for economic revitalization manufacturing equipment
5142	AM	387	SB 143	01/01/94	Necessity of refund claim
5153	AD	387	SB 143	01/01/94	Interest on impounded revenues
5802	R,AD	1200	SB 664	10/11/93*	Manufactured home base year value (*operative 01/01/99)
5900	AD	387	SB 143	01/01/94	Property Taxpayers Bill of Rights
5901	AD	387	SB 143	01/01/94	Property Taxpayers Bill of Rights
5902	AD	387	SB 143	01/01/94	Property Taxpayers Bill of Rights
5903	AD	387	SB 143	01/01/94	Property Taxpayers Bill of Rights
5904	AD	387	SB 143	01/01/94	Property Taxpayers Bill of Rights
5905	AD	387	SB 143	01/01/94	Property Taxpayers Bill of Rights
5906	AD	387	SB 143	01/01/94	Property Taxpayers Bill of Rights
5907	AD	387	SB 143	01/01/94	Property Taxpayers Bill of Rights
5908	AD	387	SB 143	01/01/94	Property Taxpayers Bill of Rights
5909	AD	387	SB 143	01/01/94	Property Taxpayers Bill of Rights
5910	AD	387	SB 143	01/01/94	Property Taxpayers Bill of Rights
5911	AD	387	SB 143	01/01/94	Property Taxpayers Bill of Rights
10878	AD	60	SB 452	06/30/93	Vehicle License Fee; seizure and sale
"	AM	878	AB 65	01/01/94	Vehicle License Fee; seizure and sale
11001.5	AM	69	SB 35	06/30/93	Motor Vehicle License Fee Account
11005.4	AD	68	SB 1135	06/30/93	Vehicle License Fee; distribution of proceeds

<u>Section</u>	<u>Action</u>	<u>Chapter</u>	<u>Bill</u>	<u>Effective</u>	<u>Subject</u>
11005.7	AD	68	SB 1135	06/30/93	Vehicle License Fee; distribution of proceeds
11151	R,AD	966	AB 925	01/01/94	Local vehicle license fee surcharge
11152	R,AD	966	AB 925	01/01/94	Local vehicle license fee surcharge
11152.5	R,AD	966	AB 925	01/01/94	Local vehicle license fee surcharge
11153	R,AD	966	AB 925	01/01/94	Local vehicle license fee surcharge
11154	R,AD	966	AB 925	01/01/94	Local vehicle license fee surcharge
11155	R,AD	966	AB 925	01/01/94	Local vehicle license fee surcharge
11156	R,AD	966	AB 925	01/01/94	Local vehicle license fee surcharge
19269	R	31	SB 3	06/16/93	Personal income tax, adjusted interest rate
19281	R	31	SB 3	06/16/93	Tax returns and documents
19283	R	31	SB 3	06/16/93	Disclosure of returns in judicial or administrative proceeding
19285.5	R	31	SB 3	06/16/93	Personal income tax; administration
19286	R	31	SB 3	06/16/93	Personal income tax; inspection
26453.5	R	31	SB 3	06/16/93	Bank and corporation tax law definitions
26453c	R	31	SB 3	06/16/93	Reciprocal inspection by tax officers
26453d	R	31	SB 3	06/16/93	Use, disclosure of information

#### BUSINESS AND PROFESSIONS CODE

19605.7	AM	1084	SB 584	10/11/93	Satellite wagering facilities
"	AM	1085	SB 518	01/01/94	"
19605.71	AM	1084	SB 584	10/11/93	Satellite wagering facilities
"	AM	1085	SB 518	01/01/94	"

### EDUCATION CODE

<u>Section</u>	<u>Action</u>	<u>Chapter</u>	<u>Bill</u>	<u>Effective</u>	<u>Subject</u>
41203.1	AM	66	SB 399	06/30/93	Distribution of allocations
41204.5	AM	66	SB 399	06/30/93	Legislative intent of allocation of 1992-93 revenues
41204.6	AD	66	SB 399	06/30/93	Local administration; school finance
41206	AM	66	SB 399	06/30/93	Estimates of funding appropriated to school districts
41206.1	AD	66	SB 399	06/30/93	Local administration; school finance

### GOVERNMENT CODE

7510	AM	1187	SB 70	01/01/94	Public retirement system investments in real property
16142	AM	65	SB 683	06/30/93	Open-space subventions: payment
24304	AM	1195	SB 405	01/01/94	Consolidation of county offices
24308	AD	905	AB 1519	10/08/93	Reorganization of county offices: delivery of service
50281	AM	831	SB 221	10/06/93	Historical property contract provisions
51207	AM	84	AB 371	01/01/94	Agricultural land; Dept. of Conservation report to legislature
51284	AM	89	AB 582	01/01/94	Agricultural land; public hearing of cancellation
53901	AM	1195	SB 405	01/01/94	Local agency budgets on file with county auditor
54925.1	AD	1136	AB 1426	01/01/94	District boundaries
56827.5	AM	1307	AB 1335	01/01/94	Proposal for incorporation
65863.4	AD	969	AB 1124	01/01/94	Zoning regulations

### HEALTH AND SAFETY CODE

<u>Section</u>	<u>Action</u>	<u>Chapter</u>	<u>Bill</u>	<u>Effective</u>	<u>Subject</u>
33328.5	AM	942	AB 1290	01/01/94	Redevelopment procedures; fee schedule
33670	AM	943	AB 69	01/01/94	Redevelopment; division of taxes
"	AM	944	SB 915	10/08/93	Redevelopment; division of taxes
33675	AM	942	AB 1290	01/01/94	Redevelopment; procedure for allocation and payment of taxes
33676	AM	942	AB 1290	01/01/94	Redevelopment; election to receive taxes allocable
33678	AM	942	AB 1290	01/01/94	Redevelopment; tax-increment revenues

### VEHICLE CODE

5901	AM	852	AB 1485	01/01/94	Registration of vehicles; transfer of title
------	----	-----	---------	----------	---